IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

THURSDAY, THE TWENTY FIRST DAY OF APRIL
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and
THE HON'BLE MR JUSTICE C.V.RAMULU

WRIT PETITION NO : 21707 of 2003 and 16697 of 2004

WRIT PETITION NO : 21707 of 2003

Between:

M/s Desai Brothers Limited
The Manager M/s Desai Brothers Limited,
Kamareddy, Nizamabad District.

..... PETITIONER

AND

1. The State of Andhra Pradesh, rep. By its Principal Secretary (Revenue), Secretariat Buildings, Hyderabad.
2. M/s AP Forest Development Corporation Ltd, A.C. Guards, Hyderabad, represented y its Managing Director.
3. The Commercial Tax Officer, Aghapura Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ of mandamus or any other writ or order or direction declaring the GO 496 dated 17-7-2001 issued by the first respondent as unreasonable, discriminatory, arbitrary and unconstitutional and set aside the same and

consequently declare that the petitioner is entitled to purchase beedi leaves as raw materials against form 'G' under Section 5-B of the AP General Sales Tax Act for the beedi leaf season 2003.

Counsel for the Petitioner:MR.P.SRINIVASA REDDY

Counsel for the Respondent Nos.1 to 3: GP FOR COMMERCIAL TAX

WRIT PETITION NO : 16697 of 2004

Between:

M/s. Desai Brothers Limited, Kamareddy, Nizamabad District,

rep by Manager, Mr. Kanubhai B. Patel

..... PETITIONER

AND

1 The State of Andhra Pradesh, rep by Principal Secretary

(Revenue), Secretariat Buildings, Hyderabad
2 M/s. AP Forest Development Corporation Ltd., A.C. Guards,

Hyderabad, rep by Managing Director
3 The Commercial Tax Officer, Aghapura, Hyderabad Assessing

Authority of 2nd Respondent

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Mandamus or any other writ or order or direction declaring the G.O.496 dated 17-7-2001 issued by the first respondent as unreasonable, discriminatory, arbitrary and unconstitutional and set a side the same and consequently declare that the petitioner is entitled to purchase beedi leaves as raw materials against from G under Section 5-B of the Andhra Pradesh General Sales Tax Act for the beedi leaf season 2004.

Counsel for the Petitioner:MR.P.SRINIVASA REDDY

Counsel for the Respondent Nos.1 to 3: GP FOR COMMERCIAL TAX

The Court made the following :

COMMON ORDER: (Per Sri B. Sudershan Reddy, J)

It is stated by the learned counsel for the petitioners that the subject matter that arises for consideration in these writ petitions is squarely covered by the decision rendered by this Court in W.P.No.21878 of 1999 and batch dated 5-11-2004.

Following the said decision, these writ petitions shall stand dismissed without any order as to costs.

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B. SUDERSHAN REDDY,J

C.V.RAMULU, J

21st April, 2005

Note: After signing of this common judgment by BRSR,J and CVR,J and after dispatching the same, BRSR,J directs the Office to place one copy each of this common order in the respective original bundle of both applications (which are disposed of by this common order) for ready reference and record purpose.

B/O

sj / ks

To

1. The Principal Secretary (Revenue), State of Andhra Pradesh, Secretariat Buildings, Hyderabad.

2. The Managing Director, M/s AP Forest Development Corporation Ltd, A.C. Guards, Hyderabad,

3. The Commercial Tax Officer, Aghapura Hyderabad.

4. Two CCs to the Government Pleader for Commercial Tax, High Court Building, Hyderabad. (OUT).

5. Two C.D. copies.

sj/ks